IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 18TH JULY 2006 / 27TH ASHADHA,1928

ST.Rev..No. 235 of 2003()

TA.339/1998 of DY.CMRR.KERALA AGRL.IT & STAT,EKM.
.....

REVISION PETITIONER:

M/S. ANIL PRODUCTS, JEW TOWN,
KOCHI-2, REP. BY K.S.KRISHNA SHETTY.(*DIED)

K.K.ANILKUMAR, LEGAL REPRESENTATIVE OF
K.S.KRISHNA SHETTY, KALARIKKAL HOUSE,
PALLURUTHY, COCHIN-6.

(LEGAL REPRESENTATIVE OF THE PETITIONER IS IMPLEADED AS PER ORDER DT.17.7.2006 IN I.A. NO.2706/2004.)

BY ADV. SRI.C.SANKUNNY

RESPONDENTS:

STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SRI.GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 18/07/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.RV. No.235 of 2003

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Dated this the 18th day of July, 2006.

JUDGMENT

Ramachandran Nair, J.

Heard Mr.C.Sankunny, counsel appearing for the petitioner and the Government Pleader. The question raised is whether commission agent is liable to pay turnover tax under Section 5(2A) of the KGST Act for the sales made on behalf of the principal. This court has in a batch of cases upheld the order of the Tribunal vide judgment in S.T.RV. No.89/2003 and connected cases dated 1.9.2003. On going through the judgment we find this court while dismissing the revision petitions observed that if facts are different in the case of any party, they are free to approach the Tribunal in appropriate proceedings. Government Pleader submitted that pursuant to the said observation another round of petitions were filed before the Tribunal against which petitioner has approached this court, but without success. In the circumstances and following the above judgment and the judgment referred to in the connected cases, this T.R.C. is also dismissed. Even though counsel for the petitioner raised a contention that turnover assessed is not correct, we do not find any such question considered or decided by the Tribunal and therefore, we cannot consider any such question. If any ground of appeal

raised before the Tribunal is not considered by them, it is for the petitioner to move the Tribunal in appropriate proceedings.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms

C.N.RAMACHANDRAN NAIR &
K.M.JOSEH, JJ.

S.T.RV. No.235 of 2003

JUDGMENT

Dated 18.7.2006